

REMARKS

I. STATUS OF THE CLAIMS

Claims 1-22 are canceled herein.

New claims 23-31 are added. Support for the new claims is found, for example, in FIGS. 1-3, and the corresponding disclosure on page 5, last line, through page 21, of the specification.

In view of the above, it is respectfully submitted that claims 23-31 are currently pending.

II. REJECTION OF CLAIMS 1-13 AND 18-22 UNDER 35 USC §101

Please note that the new claims recite various operations "by a computer" to more clearly place the claimed invention within the technical arts.

Moreover, each of the new claims recites posting journal entries. It is respectfully submitted that posting a journal entry is a useful, tangible result.

In view of the above, it is respectfully submitted that the rejection is overcome.

III. REJECTION OF CLAIMS 1-13, 15, 16 AND 18-22 UNDER 35 USC §102(B) AS BEING ANTICIPATED BY LARSON/PYLE

New claim 23 recites (a) entering information on accounting lines by a person using a computer, the information entered on each accounting line relating to accounting activities and including an amount; (b) processing the information entered on the accounting lines by a computer to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line; (c) storing the created posting lines in an electronic catalog by a computer; (d) marking posting lines stored in the catalog by a person via a computer; (e) selecting posting lines stored in the catalog by a computer in accordance with said marking; (f) posting the selected posting lines to a journal by a computer, to thereby create journal entries; and (g) posting the journal entries to a ledger by a computer.

Therefore, generally, a posting line represents an intermediate line between the accounting line and a journal entry. A journal entry is then posted to a ledger. For example, in FIG. 2 of the present application, a posting engine 25 posts selected posting lines from a catalog 20 to a journal 30. A ledger posting engine 35 posts journal entries from journal 30 to a ledger 40.

On page 3 of the outstanding Office Action, the Examiner asserts that posting lines are similar to journal entries as described on page 56 of Larson/Pyle. However, it is respectfully submitted that this portion of Larson/Pyle simply discloses the use of a handwritten journal to

record a transaction before being posted in a general ledger. Such posting from a journal to a general ledger somewhat relates to the posting of journal entries from journal 30 to ledger 40 by journal posting engine 35 in FIG. 2 of the present application.

However, Larson/Pyle does not disclose or suggest the operation of catalog 20 and posting engine 25 in FIG. 2 of the present application. Accordingly, it is respectfully submitted that Larson/Pyle does not disclose or suggest the present invention as recited, for example, in claim 23.

Although the above comments are specifically directed to claim 23, it is respectfully submitted that the comments would be helpful in understanding various differences of various other claims over Larson/Pyle.

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Claims 29 and 30 recite splitting created posting lines. In view of the above comments, it is respectfully submitted that Larson/Pyle does not disclose or suggest such features.

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In view of the above, it is respectfully submitted that the rejection is overcome.

IV. CONCLUSION

In view of the above, it is respectfully submitted that the application is in condition for allowance, and a Notice of Allowance is earnestly solicited.

If any further fees are required in connection with the filing of this response, please charge such fees to our Deposit Account No. 19-3935.

Respectfully submitted,

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